

# **APRIL 22, 2013 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION**

The Nuckolls County Board of Equalization met April 22, 2013 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of March 25, 2013 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the March 25, 2013 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting.

The Board of Equalization reconvened at 10:30 a.m. Chuck Mittan, reporter for the Superior Express is present.

**A motion was made by Brown and seconded by Combs to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Brodstone Memorial Hospital for a 2004 Chevrolet, Silverado Pickup used for transporting hospital supplies. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Combs and seconded by Brown to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Brodstone Memorial Hospital for a 2013 Ford Edge SUV used to provide a variety of outpatient and inpatient medical services to those in need of medical care. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Brown and seconded by Combs to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by The Good Samaritan Society-Superior for a 2005 Chevy VLS used to transport residents on outings or to appointments and for staff to run errands for the facility. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

**A motion was made by Combs and seconded by Corman to approve an Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations as submitted by Mid Nebraska Individual Services Inc. for a 2005 Ford Van used for the express purposes of transportation for clients to medical appointments, to and from their homes to the training area and/or job placements in the community and for personal shopping. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

A public hearing was held at 10:45 a.m. to hear public comments and make a determination on applications requesting tax exemption on real and personal property by Qualifying Organizations, per State Statute, Chapter 77, Revenue and Taxation, Article, Property Taxable, Exemption, Liens #77-202.02. Present for the Hearing is the three Commissioners, Corman, Brown and Combs, Clerk Kassebaum; County Attorney, Timothy Schmidt, and County Assessor, Susan Rogers.

The first application that was heard is for the Prayer Center located at 150 W. 8<sup>th</sup> Street, Nelson, NE, also known as Lots 1, 2, 3, 4, 7, 8, 9, 10 & N30' of Lots 5 & 11, Block 47, Wheeler's Sub of Outlots 18-21, inclusive to the Original Town of Nelson, Nuckolls County, Nebraska and Lots 7, 8 & 9, Block 41, Original Town of Nelson, Nuckolls County, Nebraska. Present for the Prayer Center is Ron Hasley, Chairman; Vicki Hasley, Vice-Chairman; Tiffany Hasley, Secretary and Zachary James Hasley, free lance writer for 'The Constitution'. Rogers noted the application was received timely. The County had requested an interior inspection of the property located at 150 S. Main, Nelson, NE. Rogers also asked if Hasley had anything different to add since the Hearing in January. Hasley requested the Chairman to verify the letter that was sent to him giving notice of the hearing. Hasley requested Chairman Corman to sign the letter as he felt the letter was not signed. Attorney Schmidt stated Corman does not need to sign the letter it is irrelevant. Hasley submitted a 'Statement' which Hasley proceeded to read the statement into the record. The Statement as summarized stated the Prayer Center is a religious and charitable organization in Beatrice, and Nelson, Nebraska and a missionary outreach program and church plant in Paraguay, South America. The Prayer Center facilities are used exclusively for the purposes of providing mental, social, physical and spiritual benefit to the public. The Prayer

Center in Beatrice currently has tax exemption status in Gage County, Nebraska. Hasley noted that Fernando Bartels, Co-Founding member met with the County Assessor twice in December 2013. Bartels had flown from South America for this purpose. Hasley feels he was not given the proper 10 day notice by state requirements. The Prayer Center feels they have met with all requirements by the State of Nebraska. The Prayer Center is denying the County access to the property at 150 S. Main, Nelson, Nebraska. Hasley also submitted an 'Order to Cease and Desist' to the County. He feels the County Officials are saying torturous, slanderous and defamatory remarks about the Prayer Center and or its members. Also submitted is an 'Affidavit of Fernando Bartels'. Bartels stated he is the International Director for the Prayer Center and he had flown from South America to meet with County Assessor, Susan Rogers.

County Attorney, Timothy Schmidt commented on the Exhibit that Hasley submitted. He stated that the dates of December 14, 2013 and December 17, 2013 have not occurred yet and therefore the exhibit fails. As the County has not been given any guidance from the Nebraska Department of Taxation, Equalization and Review Commission for the 2011 Tax Exemption Request by the Prayer Center, which the County denied, and lacking any proof of their organization as to it qualifying for tax exemption, he would advise the Board to deny this request. Rogers had contacted the State and received a verbal affirmation of the case is still pending. **A motion was made by Corman and seconded by Brown to deny the Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations for the Prayer Center for the 2013 Tax Year. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

The second organization to request a tax exemption from real and personal property is the Hope Pregnancy Center, Inc. located at 1109 Washington, Superior, NE also known as E.52' of Lot 2, Block 6, Hunters 1<sup>st</sup> Addition to Original Town, Superior, Nuckolls County, Nebraska. Janice Reinke and Kathy Essink were present to represent the Hope Pregnancy Center. Reinke noted the nature of their business. She stated the Hope Pregnancy Center is a Pro-life Organization which offers parenting classes, pregnancy tests which all services are free of costs. The clients earn incentives called 'Baby Bucks' by attending classes, etc. which they can turn in for baby food, baby clothes, etc. They currently have 25 clients on a regular basis. Kathy Essink also mentors clients weekly or monthly as requested. It was noted that the Hope Pregnancy Center has allowed the County to do an interior inspection of the property located at 1109 Washington St., Superior, Nebraska. County Attorney, Schmidt requested a copy of the Board of Directors for the Hope Pregnancy Center. Reinke noted they did not have a copy of this available at this time. Rogers noted the Board has until June 1 deadline to determine the applications. Rogers recommended to the Board to table this decision until the May Board of Equalization meeting at which time the Hope Pregnancy Center can submit a copy of their Board of Directors. The decision was tabled until next meeting.

Chairman Corman recessed the Board of Equalization meeting at 11:06 a.m. Per request of the Clerk, Chairman Corman reconvened at 11:07 a.m.

Clerk Kassebaum requested to be put on the record that the 10 day state requirement for notices to be given to the applicants was sent certified mail on April 8, 2013, which does meet the 10 day requirement. Hasley signed the receipt on behalf of the Prayer Center on April 15, 2013.

Chairman Corman recessed the Board of Equalization meeting at 11:10 a.m.

Danny K Corman, Chairman  
By: Jackie L Kassebaum, County Clerk